

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
AMERICAN METROCOMM)	Case No. 00-3358 (PJW)
CORPORATION, <i>et al.</i>)	
)	Jointly Administered
Reorganized Debtors.)	

THOMAS ABRAMS,)	
)	
Appellant,)	
v.)	Case No. 04-cv-01372 (JJF)
)	
AMC LIQUIDATING TRUST,)	
)	
Appellee.)	

**AMC LIQUIDATING TRUST'S REPLY BRIEF
IN SUPPORT OF THE MOTION TO DISMISS APPEAL**

Dated: May 10, 2005

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NATURE AND STAGE OF PROCEEDINGS

This is a reply brief (the “Reply”) to the letter response (the “Response”) of Thomas Abrams, filed on May 6, 2005 to Appellee’s Motion to Dismiss Appeal and Opening Brief in Support of Motion to Dismiss Appeal. On April 19, 2005, the Appellee¹ filed its Motion to Dismiss Appeal [Docket No. 5] and Opening Brief in Support of Motion to Dismiss Appeal [Docket No. 6]. As previously stated in the Opening Brief, Appellee seeks dismissal of the Appeal due to manifest procedural errors and irregularities.

ARGUMENT

In the Response, Abrams makes several factual misrepresentations. First, Abrams alleges that counsel to Appellee informed the Court-appointed mediator, Mr. Kevin Brady, Esquire, that it did not want to mediate the dispute. Counsel for Appellee merely informed Mr. Brady that the Appellee would file a Motion to Dismiss and thus, mediation of the dispute was inappropriate and a waste of resources for all parties until this Court decided the merits of the Motion to Dismiss.

Additionally, Abrams states “unless my proof of claim is paid in full or mediated, on appeal I will insist that this matter be converted to a RICO Act suit based on racketeering and securities fraud, as alleged both in the stat court and bankruptcy court below.” Response at para. 4. Abrams has not responded to any of the substantive arguments contained in the Motion to Dismiss. As is set forth in greater detail in both the Memorandum Opinion and the Opening Brief, Abrams’ Claim has been disallowed in its entirety by the Bankruptcy Court. As the Appellee has previously argued, this Court lacks the appropriate jurisdiction to consider the

¹ Any capitalized terms used, but not defined herein, shall have the meanings ascribed to them in the Motion to Dismiss Appeal or Opening Brief in Support of Motion to Dismiss Appeal.

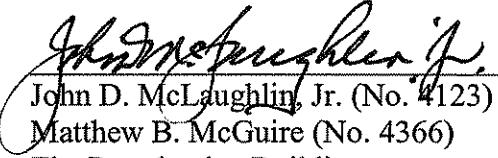
Appeal based on Abrams failure to comply with the most basic provisions of the Federal Rules of Bankruptcy Procedure.

CONCLUSION

For the foregoing reasons, the Appellee respectfully requests that the Court grant his Motion to Dismiss.

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Dated: May 10, 2005


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THOMAS ABRAMS,)	
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Appellant,)	
v.)	Case No. 04-cv-01372 (JJF)
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AMC LIQUIDATING TRUST,)	
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Appellee.)	

CERTIFICATE OF SERVICE

I hereby certify that on **May 10, 2005**, I electronically filed a true and correct copy of the **AMC Liquidating Trust's Reply Brief in Support of the Motion to Dismiss Appeal** with the Clerk of the Court using CM/ECF.

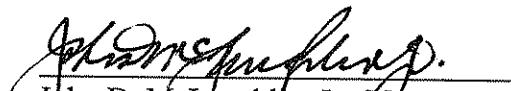
I further certify that on May 10, 2005, I caused a copy of the **AMC Liquidating Trust's Reply Brief in Support of the Motion to Dismiss Appeal** to be served as indicated upon the following counsel of record:

Thomas Abrams
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Express Mail

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1201 N. Market Street, Suite 800
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Hand Delivery

I further certify that on May 10, 2005, I served the **AMC Liquidating Trust's Reply Brief in Support of the Motion to Dismiss Appeal** on the following non-registered participant in the manner indicated:

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